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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1837	Press ~~Mis.~~
180 181	
Dated 17-9-	18 67.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th September 1861.

No. 180. Read the following Extract from the Proceedings of the Government of India in the Financial Department, under date the 8th August 1861, No. 10,279:—

Read again the undermentioned papers, on the subject of exempting certain imported machinery, &c., from Customs duty.

Financial Resolution, dated 9th April last.

Financial do. dated 17th July last.

Read the undermentioned reports on the same subject.

Letter from Junior Secretary to Government of Bengal, No. 329A, dated 15th July last.

Home Endorsement No. 1,831, dated the 29th idem, forwarding for disposal a letter from the Government of Madras, No. 1,452, dated 22nd idem, and its enclosures.

RESOLUTION.—As the lists should be uniform at every port in India, the Governor General in Council desires, before finally deciding on the present references, that the reports received from the Governments of Madras and Bengal, together with the lists, be sent to the other local Governments and to the Commissioners of Pegu and the Tenasserim and Martaban Provinces, for an expression of opinion in regard to the articles mentioned in those lists. Many of the articles mentioned in the list from the Government of Bengal, appear to His Excellency in Council to be parts of machines, and His Excellency in Council desires that Mr. Spooner be requested to report what articles come under Article 39 of his Free list as *bonâ fide* intended to be applied to machinery, and not of a nature which would admit of their being used otherwise than as machinery.

ORDER.—Ordered that copies of the above Resolution, together with copies of the reports from the Governments of Bengal and Madras and their enclosures, be sent to the Governments of Bombay, Madras, and Bengal, as noted in the margin,* and to the Commissioners of Pegu and the Tenasserim and Martaban Provinces for the purpose indicated.

* The Madras Report to Bengal and Bombay.
The Bengal Report to Madras and Bombay.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Govt. of India.

From J. D. GORDON, Esq., Junior Secretary to the Government of Bengal, to the Secretary to the Government of India, Financial Department, (Miss. Rev. Customs), dated Fort William, 15th July 1861, No. 329A.

SIR,

With reference to the Resolution of the Government of India* on the subject of the exemption of machinery and Plate Iron from Customs duty, I am directed to forward the accompanying copy of a report† furnished by the Board of Revenue with enclosure from the Collector of Customs. The Lieutenant Governor approves of the suggestion made by Mr. Chapman for the reasons he assigns as regards the publication of one list only containing free articles, and he submits for consideration that Officer's suggestion with regard to the exclusion from such list of implements of agriculture.

* No. 4,844, dated 9th April 1861.

† No. 1,076, dated 29th ultimo.

From Honorable H. B. DEVEREUX, Officiating Junior Secretary to the Board of Revenue, to the Secretary to the Government of Bengal, dated 29th June 1861, No. 1,076.

SIR,

1. I am directed to acknowledge the receipt of your Office Memorandum, No. 214A., forwarding for the Board's early consideration and report, an Extract from the Proceedings of the Government of India in the Financial Department, No. 4,844, under date the 9th of April 1861, together with the papers appended thereto referring to the question of what articles under the head of machinery should in future be admitted free of duty.

* Dated 21st instant, No. 141.

2. The Board having consulted the Collector of Customs on the subject, desire me to submit the accompanying copy of a report* received from him in reply.

3. Mr. Chapman has prepared only a Free list, which he thinks sufficient for the end in view; and he suggests that this alone be published with a note appended, that all machinery, &c., not enumerated therein, be subject to the general *ad valorem* duty of 10 per cent.

4. The Board are of opinion that the above list contains many articles which should be dutiable, such as "cast-iron pipes," "cast-iron lamp posts," and the whole list of agricultural implements, which should not, they think, be included in the list of exemptions in the new Act. They agree with the Collector, however, that, it will be better to have one list only, viz., of Free articles, and that all additions to that list should be made after consultation among the Customs authorities, as proposed in paragraph 19 of the Government Resolution.

From C. CHAPMAN, Esq., Collector of Customs, Calcutta, to the Secretary to the Board of Revenue, dated 21st June 1861, No. 141.

SIR,

Extract from the Proceedings of the Government of India in the Financial Department, No. 4,844 dated 9th April 1861, with the accompaniments thereto attached.

1. I have the honor to acknowledge the receipt of your Office Memorandum, No. 828 of the 15th ultimo, with the enclosures noted in the margin, and as directed I beg to report as follows.

2. I gather from the Resolutions of the Supreme Government that it has finally been resolved on to admit duty free only machinery used exclusively for the following purposes, viz.:—

Agriculture.	Railways.
Navigation.	Steamers and Plate Iron prepared for the hulls of
Mining.	Steamers and Flats to be towed Steamers.
Manufactures.	

And that in accordance with this resolution, two lists be prepared, one enumerating the machinery to be passed free, and the other on which duty is leviable.

3. With the assistance of my Head Appraiser, Mr. Dickson, I have prepared a free list, which I herewith beg to forward for the favorable consideration of the Supreme Government. My object in the preparation of this list, has been to facilitate reference by classifying as far as I could, the machinery, and to confine it as near as possible within the prescribed limit.

4. I have not attempted to prepare a dutiable list, as I am of opinion that a free list is sufficient. A dutiable list is not required, and would, if prepared, lead to constant references, thereby causing considerable inconvenience not only to Government but also to importers. I therefore respectfully suggest that only one list be published, and a note appended that all machinery, &c., not enumerated therein, be subject to the general *ad valorem* duty of 10 per cent.

5. To provide for the contingency of the future importation of machinery applicable to any of the purposes previously set forth, but not enumerated in the Free list, I suggest that the several Collectors of Customs be vested with discretionary power to pass on deposit of full duty such un-enumerated machinery as might in their opinion, reasonably be considered entitled to a free entry; and that the entry or otherwise of such machinery into the Free list be determined in the manner proposed in Clause 19 of the Government Resolution.

6. As agricultural implements are allowed under Schedule A, Act X of 1860 free entry, I have inserted them in the list prepared by me; but I respectfully recommend a re-consideration of the question, that many of the implements thus admitted free are equally applicable for other purposes. I have noted in the list what I would pass free. I am further of opinion that if implements for agriculture be admitted free, so ought those required for Railways, Mining and Manufactures. I would limit the Free list to machinery, and parts of machinery sent out to re-place broken or worn out portions.

Machinery.

1. Boilers for steam engines.
2. Steam engines.
3. Water-wheels and turbines.
4. Windmills.
5. Shafting for the transmission of motive power from the engine to the machines.
6. Beaving for shafting.
7. Bevel and spur-wheels.
8. Driving pullies and drums.
9. Leather and vulcanized India rubber belts for driving do.
10. Safety valves for steam boilers.
11. Guages for showing pressure of steam on steam boilers.
12. Vulcanized India rubber washers for steam piping.
13. Stamping mills to be worked by power—for crushing ores.
14. Crushing do. do. do.
15. Blowing machines do. do.—for blast furnaces.
16. Silt hammers do. do.—for the working of metals.
17. Steam do. do. do.
18. Forging machines do. do.
19. Rolling and
20. Laminating mills } do. do.
21. Slitting mills to be worked by power.
22. Riveting machines do. do. For the manufacture of boilers, engines, machines and machinery.
23. Planing engines, machines and machinery.
24. Shaping and planing machinery to be worked by power.
25. Slotting do. do. do. do.
26. Drilling and boring do. do. do.
27. Punching and shearing do. do. do.
28. Wheel cutting and dividing machinery do. do.
29. Bolt and nut shaping do. do. do.
30. Plate bending do. to be worked by hand or power.
31. Turning Lathes do. do. do.
32. Sawing machines, vertical, to be worked by power—for working in wood.
33. Vertical saw or machines,
34. Sawing machines, circular do. do.
35. Circular saws for machines do. do.
36. Sawing machines curvilinear do. do.
37. Morticing machines to be worked by hand or power.
38. Tenoning do. do. do.
39. Planing do. do. do.
40. Moulding do. do. do.
41. Cask making do. do. do.
42. Rag tearing and pulping machines to be worked by power—for the manufacture of paper.
43. Fordrinier's or other continuous Automatic machines do.
44. Felt Blankets for Automatic machines do.
45. Revolving edge mill-stones and beds with uprights and gearing. do.
For grinding.
46. Presses, screw, wedge or Hydraulic. Hand or for the compression of wool, cotton, hides, &c., the expression of oil from seeds and other purposes requiring the application of pressure do.
47. Sugar-cane mills do.

For expressing cane juice.

48. Vacuum Pans. For the evaporation and concentration of saccharine and other liquids under diminished atmosphere pressure.
49. Cotton gins to be worked by hand or power—for the preparation spinning, or weaving of textile materials
50. Willows or openers do.
51. Blowing machines do.
52. Carding do. do.
53. Carding sheets for do.
54. Lap machines do.
55. Drawing frames do.
56. Roving or slabbing frames do.
57. Boiling machines do.
58. Self-acting mules do.
59. Throstles do.
60. Spinning frames do.
61. Warping and warp dressing machine to be worked by hand or power.
62. Winding spindles to be worked by hand or power.
63. Looms do.
64. Flax seeding machines do.
65. Flax breaking or scorching frame do.
66. Heckling machines do.
67. Flax cutting do. do.
68. Combing do. do.
69. Fulling stocks do.
70. Gig mills do.
71. Sheeting machines do.
72. Shearing do. do.
73. Silk winding, throwing and reeling machines to be worked by hand or power.
74. Reeling and balling machines to be worked by hand or power.
75. Net and lace making do. do.
76. Heald making do. do.
77. Card setting do. do.—for the manufacture of Carding sheets.
78. Nail making do. do.
79. Pin making machines to be worked by hand or power.
80. Button making do. do.
81. Rope making do. do.
82. Stone cutting and dressing machines, to be worked by power.
83. Flour grinding, bolting and dressing machines do.
84. Brick, tile and pipe making machines do.
85. Pumps of iron suction and force for drainage or irrigation do.
86. Pumps Centrifugal do.
87. Bark mills to be worked by hand or power—for grinding bark for tanners.
88. Jack's Screw and Hydraulic.
89. Cranes, Crabs, and Winches with blocks and tackle.
90. Wood Kyanizing or other preserving machines.
91. Coffee pulper machines.
92. Arrowroot mills.
93. Biscuit baking machines.
94. Block making do.
95. Treenail making do.
96. Retorts of iron or clay—for the manufacture of Gas for lighting purposes.
97. Condensers and Purifiers.
98. Gasometers with pillers, chains and counter-weights.

99. Cast-iron pipes of not less than three inches diameter for gas or water.
100. Cast-iron Lamp Posts for lighting public highways.
101. Locomotive for Railways.
102. Tenders for Locomotive for Railways.
103. Turn Tables for ditto.
104. Fire Engines.
105. Patent Apparatus for the distillation of fresh from salt water.
106. Plate Iron especially prepared for the hulls of steamers and of Flats to be towed by Steamers.
107. Screw propellers.

Agricultural Implements and Machinery.

108. Ploughs.
109. Grubbers.
110. Harrows of Iron.
111. Sowing Machines.
112. Chaff Cutters.
113. Grain Bruisers.
114. Turnip Cutters.
115. Root Pulping machines.
116. Horse Rakes.
117. Ditto Hoes.
118. Churns.
119. Grass Cutting machines.
120. Scarifiers.
121. Cultivaters and Scarifiers.
122. Clod Crushers and Rollers.
123. Thrashing machines.
124. Winnowing machines.
125. Corn Dressing ditto.
126. Handle making ditto.
127. Kodalies.
128. Ditto three pronged.
129. Hand Rakes.
130. Scythes.
131. Reaping Hooks.
132. Digging Forks.
133. Woodmen's Axes.
134. Bill Hooks.
135. Pruning Knives and Shears.
136. Weeding Spades.

(True Copy.)

(Signed) G. W. BARTLETT,
Deputy Register Bengal Secretariat.

No. 181. ORDER THEREON, 17th September 1861, No. 1,837.

Ordered that a copy of these Proceedings be furnished to the Board of Revenue, with reference to the Order of Government, dated 22nd July 1861, No. 1,451.

(Signed) J. D. SIM,
Secretary to Government.

No 1837/1861

Ordered that a copy of these Proceedings be forwarded to the Board of Revenue with reference to the order of Govt. of 22d July/61 No 1457.

For Lt Govr
17th Sept/61

14 Copies
To the Boards of Rev. Pay. 18

R- 28th May/61 No. 255/56
— 13th June/61 — 132-133
— 22 July/61 — 295/96

From Bd of Revd
21 Dec/60 No 3035
with Pro 24 - No 2360
Ld Govt of India of 21 March/61
No 360+361-

No 180+181.

13 Sep

(4)
Rev 1861 Despt
Pro: of Govt for September

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From
The Secy to the Govt
of India

Dated 8th Augt/61
Received 7th Sept/61

No 10279

Vide Offl Num 7
Cus 20 Dec/60 No 472
From Bd of 27 Nov/60
No 2955.

Forwarding resolution of the Govt of India on the subject of exempting certain imported Ashoneys from custom duty

No 1837. 17th September
Rethan Order